

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

In re: : Chapter 11  
: :  
AMES DEPARTMENT STORES, INC., et al., : Case No. 01-42217-REG  
: :  
: :  
Debtors. : Jointly Administered

**COMMONWEALTH OF PENNSYLVANIA,  
DEPARTMENT OF REVENUE'S RESPONSE IN OPPOSITION TO  
DEBTORS' SEVENTY-FIRST OMNIBUS OBJECTION TO CLAIMS**

The Commonwealth of Pennsylvania, Department of Revenue, by and through its attorney, Attorney General Kathleen G. Kane, responds as follows in opposition to debtors' seventy-first omnibus objection to claims:

1. The Commonwealth of Pennsylvania, Department of Revenue is a priority creditor of the debtors in the amount of \$340,495.15 for unpaid sales and corporation taxes.
2. The Commonwealth of Pennsylvania, Department of Revenue is a general unsecured creditor of the debtors in the amount of \$316,865.98 for unpaid sales and corporation taxes.
3. In their Seventy-First Omnibus Objection to Claims, debtors claim that the Commonwealth of Pennsylvania, Department of Revenue's general unsecured "[c]laim contradicts Debtors' books and records."
4. The Commonwealth of Pennsylvania, Department of Revenue had set forth its priority and general unsecured claims in proof of claim no. 6095.

5. However, in their Nineteenth Omnibus Objection to Claims, debtors objected to the amount of the Commonwealth's priority claim and asked that a portion of it be reclassified as general unsecured.

6. In their Nineteenth Omnibus Objection to Claims, debtors proposed that the amount of \$316,865.98 be classified as general unsecured.

7. The above-mentioned amounts of the Commonwealth's priority and general unsecured claims are the result then of the Court's July 15, 2011 Order Granting Debtors' Nineteenth Omnibus Objection to Claims. (Doc. 3903.)

8. In their Nineteenth Omnibus Objection to Claims, debtors proposed the reclassification and the money amounts which the Court adopted.

9. Debtors have not made any payments on either claim to the Commonwealth since the Court's Order (Doc. 3903) was entered on July 15, 2011.

10. Perhaps debtors have not accurately calculated their sales and corporate taxes, interest, and penalties due to the Commonwealth, but those monies are due and owing.

WHEREFORE, the Commonwealth of Pennsylvania, Department of Revenue prays that this Court enter an order, overruling debtors' objection as to the unsecured portion of the Commonwealth's claim, no. 6095.

Respectfully submitted,

KATHLEEN G. KANE  
ATTORNEY GENERAL

DATED: June 1, 2015

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